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**DISTRICT ATTORNEY OF THE ORLEANS  
JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA**

**December 31, 1999**

Audit of Financial Statements

December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-16-00

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The Honorable Harry F. Connick  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

Independent Auditor's Report

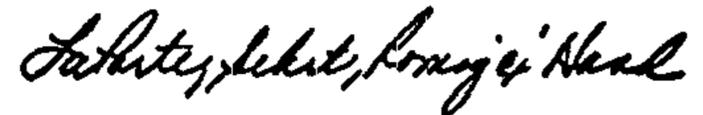
We have audited the accompanying general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended, December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 2, 2000 on our consideration of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. In addition, the accompanying financial information, listed as supplementary financial information in the table of contents, is presented for purposes of additional information and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



A Professional Accounting Corporation

June 2, 2000

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
COMBINED BALANCE SHEET, ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1999  
With Comparative Totals for December 31, 1998

ASSETS

	Governmental Fund Types		Account Groups			Totals	
	General	Special Revenue	Agency Fund	General Fixed Assets	Long-Term Obligations	(Memorandum Only) 1999	1998
<b>ASSETS AND OTHER DEBITS</b>							
Cash and Investments	\$ 7,308	\$ 71,263	\$ 42,776	\$ -	\$ -	\$ 121,347	\$ 327,915
Accounts Receivables	-	397,586	-	-	-	397,586	351,770
Due from Funding Sources	-	29,800	-	-	-	29,800	96,983
Miscellaneous	-	-	3,193	-	-	3,193	3,157
Due from Criminal District Court	-	-	3,194	-	-	3,194	1,180,597
Due from Other Funds	-	-	-	-	-	-	330,508
Due from State of Louisiana	-	-	-	-	-	-	-
Amount to be Provided	-	-	-	-	-	-	-
Lease Purchase Provision	-	-	-	-	139,254	139,254	104,262
Due to Funding Source	-	-	-	-	106,401	106,401	-
Compensated Absences Provision	-	-	-	-	296,326	296,326	285,301
<b>Fixed Assets</b>							
Automobiles	-	-	-	877,740	-	877,740	826,423
Furniture, Fixtures and Equipment	-	-	-	1,841,582	-	1,841,582	1,715,392
<b>Total Assets and Other Debits</b>	<b>\$ 503,311</b>	<b>\$ 1,671,072</b>	<b>\$ 49,163</b>	<b>\$ 2,719,322</b>	<b>\$ 541,981</b>	<b>\$ 5,484,849</b>	<b>\$ 5,222,308</b>

LIABILITIES AND FUND EQUITY

<b>LIABILITIES</b>							
Cash Overdraft	\$ 675	\$ 170,054	\$ -	\$ -	\$ -	\$ 170,729	\$ 46,662
Accounts Payable	204,644	197,768	-	-	-	402,412	371,288
Bonds Held for Future Disposition	-	-	26,515	-	-	26,515	23,015
Asset Forfeitures Held for Future Disposition	-	-	18,036	-	-	18,036	17,031
Due to Funding Source	-	60,000	-	-	106,401	166,401	-
Salaries Payable	-	50,549	-	-	-	50,549	50,549
Payroll Deductions Payable	-	31,036	-	-	-	31,036	66,658
Lease Purchase Agreement	-	-	-	-	139,254	139,254	104,262
Annual Leave Payable	-	-	-	-	296,326	296,326	285,301
Due to Other Funds	132,743	896,079	4,612	-	-	1,033,434	1,180,597
Deferred Revenue	-	-	-	-	-	-	1,561
<b>Total Liabilities</b>	<b>338,062</b>	<b>1,405,486</b>	<b>49,163</b>	<b>-</b>	<b>541,981</b>	<b>2,334,692</b>	<b>2,146,924</b>
<b>FUND EQUITY</b>							
Investment in General Fixed Assets	-	-	-	2,719,322	-	2,719,322	2,541,815
Fund Balances							
Reserved for Amount Due to Funding Source	-	60,000	-	-	-	60,000	-
Unreserved and Undesignated	165,249	205,586	-	-	-	370,835	533,569
<b>Total Fund Equity</b>	<b>165,249</b>	<b>265,586</b>	<b>-</b>	<b>2,719,322</b>	<b>-</b>	<b>3,150,157</b>	<b>3,075,384</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 503,311</b>	<b>\$ 1,671,072</b>	<b>\$ 49,163</b>	<b>\$ 2,719,322</b>	<b>\$ 541,981</b>	<b>\$ 5,484,849</b>	<b>\$ 5,222,308</b>

The accompanying notes are an integral part of these financial statements.

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
 ORLEANS PARISH, LOUISIANA  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
 GOVERNMENTAL FUND TYPES  
 For The Year Ended December 31, 1999  
 With Comparative Totals For The Year Ended December 31, 1998

	General		Special Revenue		Totals (Memorandum Only)	
	1999	1998	1999	1998	1999	1998
<b>REVENUES</b>						
City of New Orleans						
Administrative Payroll						
Fines and Fees	550	550	2,601,616	2,601,616	2,601,616	2,751,616
Bond Forfeitures	78,430	965	-	-	-	965
Bail Bonds	162,967	61,877	-	-	-	61,877
Court Costs	185,920	137,483	-	-	-	137,483
Criminal Court Fund	673	172,110	-	-	-	172,110
Interest Income	791	550	-	-	-	550
Expense Reimbursement	-	673	2	673	2	673
Incentive Income	-	793	2,222,340	2,222,340	2,222,340	6,285
State Grant in Aid	-	-	-	-	-	1,914,480
Federal and State Grant Revenue	9,000	9,000	-	-	-	380,754
State Warrants	25,000	9,000	-	-	-	9,000
Drug Testing Fees	-	1,238,430	-	-	-	838,679
Program Fees	40,755	2,428,410	-	-	-	2,381,429
Other	26,461	97,086	-	-	-	61,406
In-Kind Revenue	137,303	61,196	238,254	238,254	375,557	63,588
Narcotics Forfeitures	-	-	-	-	-	298,211
Total Revenues	36,688	36,688	8,795,118	8,795,118	9,499,656	40,853
	704,538	9,119,908				
<b>EXPENDITURES</b>						
Salaries and Related Benefits						
Travel and Training	123,218	7,306,525	-	-	-	7,304,716
Materials and Supplies	11,823	17,172	-	-	-	35,778
Automotive Expenditures	174,440	55,691	-	-	-	220,588
Contracted Services	8,389	17,078	-	-	-	29,515
Law Books and Journals	109,298	252,546	-	-	-	203,356
Equipment Rental and Maintenance	43,940	2,652	-	-	-	34,226
Telephone	60,857	34,218	-	-	-	90,837
Transcripts	140,387	43,902	-	-	-	174,442
Witness Expenses	42,144	42,144	-	-	-	34,373
Extradition	86,306	24,374	-	-	-	112,055
Investigative	12,781	-	-	-	-	17,589
Furniture, Fixtures, and Equipment	36,707	-	-	-	-	37,476
Capitalized Leases	42,195	115,440	-	-	-	201,467
Miscellaneous	-	122,619	-	-	-	52,261
Insurance and Fidelity Bond	94,603	186,590	-	-	-	127,641
Office Repair and Maintenance	11,125	3,780	-	-	-	7,806
Computer Equipment Rental and Supplies	28,244	-	-	-	-	10,485
Leases	62,379	-	-	-	-	64,779
Drug Testing Fees	25,326	274,952	-	-	-	304,358
In-Kind Services	62,163	61,643	-	-	-	69,732
Miscellaneous Court Cost	-	-	-	-	-	522
Total Expenditures	26,532	2,970	8,522,152	8,522,152	9,725,009	20,964
	1,202,857	9,154,966				

	General	Special Revenue	Totals	
			1999	(Memorandum Only) 1998
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(498,319)	272,966	(225,352)	(35,058)
<b>OTHER FINANCING SOURCES (USES)</b>				
Increase in Obligations Under Capital Leases	-	122,619	122,619	52,261
Operating Transfers-Out	(21,154)	(754,683)	(775,837)	(847,068)
Operating Transfers-In	623,563	152,274	775,837	847,068
Total Other Financing Sources (Uses)	602,409	(479,790)	122,619	52,261
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	104,090	(206,824)	(102,734)	17,203
<b>FUND BALANCES - BEGINNING OF YEAR</b>	61,159	472,410	533,569	516,366
<b>FUND BALANCES - END OF YEAR</b>	\$ 165,249	\$ 265,586	\$ 430,835	\$ 533,569

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**  
**ORLEANS PARISH, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS**  
**For The Year Ended December 31, 1999**

	General			Special Revenue		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
City of New Orleans	\$ -	\$ -	\$ -	\$ 2,601,616	\$ 2,601,616	\$ -
Administrative Payroll	550	479	71	-	-	-
Fines and Fees	78,430	78,000	430	-	-	-
Bond Forfeitures	162,967	140,000	22,967	-	-	-
Court Bonds	185,920	146,000	39,920	-	-	-
Court Costs	673	620	53	-	-	-
Criminal Court Fund	791	788	3	-	-	-
Interest Income	-	-	-	2	-	2
Expense Reimbursement	-	-	-	2,222,340	1,518,883	703,457
Incentive Income	-	-	-	-	681,353	(681,353)
State Grant in Aid	9,000	9,000	-	-	-	-
Federal and State Grant Revenue	25,000	25,000	-	1,213,430	1,197,794	15,636
State Warrants	-	-	-	2,428,410	2,244,098	184,312
Drug Testing Fees	40,755	24,720	16,035	56,331	30,000	26,331
Program Fees	26,461	25,750	711	34,735	30,000	4,735
Other	137,303	122,500	14,803	238,254	230,368	7,886
In-Kind Revenue	-	-	-	-	-	-
Narcotics Forfeitures	36,688	35,250	1,438	-	-	-
<b>Total Revenues</b>	<b>704,538</b>	<b>608,107</b>	<b>96,431</b>	<b>8,795,118</b>	<b>8,534,112</b>	<b>261,006</b>
<b>EXPENDITURES</b>						
Salaries and Related Benefits	123,218	122,705	(513)	7,306,525	7,366,794	60,269
Travel and Training	11,823	13,260	1,437	17,172	14,240	(2,932)
Materials and Supplies	174,440	181,881	7,441	55,691	64,408	8,717
Automotive Expenditures	8,389	8,325	(64)	17,078	10,902	(6,176)
Contracted Services	109,298	148,690	39,392	252,546	321,957	69,411
Law Books and Journals	43,940	38,253	(5,687)	2,652	2,921	269
Equipment Rental and Maintenance	60,857	81,141	20,284	34,218	11,293	(22,925)
Telephone	140,387	141,200	813	43,902	32,085	(11,817)
Transcripts	42,144	42,250	106	-	-	-
Witness Expenses	86,306	86,250	(56)	24,374	12,374	(12,000)
Extradition	12,781	12,850	69	-	-	-
Investigative	36,707	36,650	(57)	-	-	-
Furniture, Fixtures, and Equipment	42,195	50,000	7,805	115,440	104,366	(11,074)
Capital Leases	-	-	-	122,619	-	(122,619)
Miscellaneous	94,603	93,670	(933)	186,590	90,220	(96,370)
Insurance and Fidelity Bond	11,125	10,580	(545)	3,780	-	(3,780)
Office Repairs and Maintenance	28,244	35,492	7,248	-	-	-
Computer Equipment Rental and Supplies	62,379	48,068	(14,311)	-	-	-
Leases	25,326	28,935	3,609	274,952	182,607	(92,345)
Drug Testing Fees	62,163	24,000	(38,163)	61,643	60,000	(1,643)
In-Kind Services	-	-	-	-	-	-
Miscellaneous Court Cost	26,532	27,465	933	2,970	-	(2,970)
<b>Total Expenditures</b>	<b>1,202,857</b>	<b>1,231,665</b>	<b>28,808</b>	<b>8,522,152</b>	<b>8,274,167</b>	<b>(247,985)</b>

	General			Special Revenue		
	Actual	Budget	Variance- Favorable (Unfavorable)	Actual	Budget	Variance- Favorable (Unfavorable)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(498,319)</u>	<u>(623,558)</u>	<u>125,239</u>	<u>272,966</u>	<u>259,945</u>	<u>13,021</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Increase in Obligations Under Capital Leases	-	-	-	122,619	-	122,619
Operating Transfers-Out	(21,154)	-	(21,154)	(754,683)	(623,558)	(131,125)
Operating Transfers-In	<u>623,563</u>	<u>623,558</u>	<u>5</u>	<u>152,274</u>	<u>70,014</u>	<u>82,260</u>
Total Other Financing Sources (Uses)	<u>602,409</u>	<u>623,558</u>	<u>(21,149)</u>	<u>(479,790)</u>	<u>(553,544)</u>	<u>73,754</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>104,090</u>	<u>-</u>	<u>104,090</u>	<u>(206,824)</u>	<u>(293,599)</u>	<u>86,775</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>61,159</u>	<u>61,159</u>	<u>-</u>	<u>472,410</u>	<u>472,410</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 165,249</u>	<u>\$ 61,159</u>	<u>\$ 104,090</u>	<u>\$ 265,586</u>	<u>\$ 178,811</u>	<u>\$ 86,775</u>

The accompanying notes are an integral part of these financial statements.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**INTRODUCTION**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PRESENTATION**

The general purpose financial statements of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** (the "District Attorney's Office") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**REPORTING ENTITY**

For financial reporting purposes, in conformance with GASB Statement 14, the financial statements of the District Attorney's Office includes all funds, account groups and activities that are controlled by the District Attorney as an independent elected official. As an independently elected official, the District Attorney is solely responsible for the operations of his office, which include the hiring or retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. Accordingly, the District Attorney's Office is a separate governmental reporting entity. Certain units of local government over which the District Attorney exercises no oversight responsibility, such as the New Orleans City Council, Orleans Parish School Board, and other independently elected officials within Orleans Parish are excluded from the accompanying general purpose financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the District Attorney's Office.

**FUND ACCOUNTING**

The District Attorney's Office uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**FUND ACCOUNTING (Continued)**

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types" including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all financial resources except those required to be accounted for in another fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The District Attorney's Office has no proprietary funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a non-expendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. The District Attorney's Office has two agency funds.

The funds presented in the general purpose financial statements are as follows:

General Fund (District Attorney's Expense)

The District Attorney's Office Expense Fund was established in compliance with Revised Statute 15:571.11D, which provides that all of the fines collected and bonds forfeited be transmitted to the District Attorney's Office to defray the expenses of this office, and the criminal courts of Orleans Parish. Statute 15:571 was revised effective September 1, 1986 to require a one-half split of all bond forfeitures, fines, and Criminal Court fund collections between the District Attorney's Office and the Criminal District Court.

Special Revenue Fund (Title IV-D)

The Title IV-D Fund consists of payments made by contract with the Louisiana Department of Social Services as reimbursements for services rendered. The payments received from the Department of Social Services originate with the Department of Health and Human Resources and are authorized by Act 117 of 1975 which established family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their family and children, to locate absent parents, and to obtain family and child support.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**FUND ACCOUNTING (Continued)**

Special Revenue Fund (Payroll Fund)

The District Attorney's Office Payroll Fund was established January 1, 1979 when the District Attorney's Office assumed responsibility for its payroll operation, which was previously handled by the City of New Orleans. Monies appropriated by the City each year are used to pay the salaries of administrative and clerical personnel, part of the salary of the District Attorney and Assistant District Attorneys, payroll taxes and the administrative expenses of the payroll. Monies appropriated by the State of Louisiana each year are used to supplement the salaries of the Assistant District Attorneys (See Note K).

Special Revenue Fund (Juvenile Diversionary Fund)

The Juvenile Diversionary Fund consists of a research grant from the U.S. Department of Health and Human Services, passed through the Directorate of Contracting. The purpose of the grant, which covers the period of November 25, 1998 through August 25, 2001, is designed to be a research project that will examine the effectiveness of intervention programs with first-time, non-violent offenders between the ages of 12 and 16 who are abusing alcohol and other drugs. The Fund also consists of a grant from the U.S. Department of Justice. The purpose of this grant, which covers the period of January 1, 1999 through September 30, 2001, is to incorporate multiple drug testing technologies on participants in the Juvenile Diversionary program.

Special Revenue Fund (Criminal Justice Grant Fund)

The Criminal Justice Grant Fund consists of various grants from the U.S. Department of Justice, passed through the Louisiana Commission on Law Enforcement and the City of New Orleans. These grants support a wide variety of aspects pertaining to criminal justice. This includes the following:

- Increasing the prosecution of persons who violate state and local laws pertaining to violent crimes.
- Providing assistance to witnesses and crime victims.
- Reducing delays in Criminal and Juvenile Court trials.
- Increasing the information processing capabilities.
- Increasing the prosecution of domestic violence.

Special Revenue Fund (Target Cities Fund)

The Target Cities Fund consists of a grant from the U.S. Department of Health and Human Services via the Center for Substance Abuse Treatment and the Louisiana Department of Health and Hospitals, passed through the State Office of Alcohol and Drug Abuse. The program is designed to be a prosecution diversion program for first-time, non-violent offenders of illegal drug possession. The program utilizes hair and urine testing technologies to monitor the drug use of offenders diverted from prosecution.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**FUND ACCOUNTING (Continued)**

Agency Fund (Bond Forfeitures)

The Bond Forfeitures Fund exists to receive bonds forfeited by defendants. These bonds are received by the District Attorney's Office and are required to be transferred to the Orleans Parish Criminal Sheriff's Office.

Agency Fund (Asset Forfeitures)

The Asset Forfeitures Fund is used to account for assets seized in narcotic cases in which the District Attorney's Office has received the seized assets, pending the final outcome. The assets may have to be returned to the defendant, transferred to another agency or may be shared between the New Orleans Police Department, Criminal District Court, and the District Attorney's Office. In the latter instance, the District Attorney's Office is responsible for allocating the assets to the respective agencies net of the expenses incurred in handling the assets (i.e., advertising, etc.).

**BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied. The District Attorney's Office records are maintained on a modified accrual basis of accounting for its governmental fund types and agency funds.

Revenues

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available.

State and city appropriations and interest, if not received by the date due, are accrued at the financial reporting date. Fines and fees, bond forfeitures, and miscellaneous income are recorded when due to the District Attorney's Office. In addition, grants from the U.S. Government are accrued when the District Attorney's Office has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the District Attorney's Office.

Expenditures

Expenditures, under the modified accrual basis of accounting, are recorded at the time liabilities are incurred.

Other Financing Sources (Uses)

Advances between funds that are not expected to be repaid are accounted for as transfers. In those cases in which repayments are expected, the advances are accounted for through the various due to and due from accounts.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**BASIS OF ACCOUNTING (Continued)**

The District Attorney's Office reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**BUDGETS**

The District Attorney's Office prepares an annual budget for the District Attorney's General Fund, Title IV-D Fund, Payroll Fund and Target Cities Grant Fund. The budgets are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget was made available for public inspection beginning December 15, 1998, at the District Attorney's office and every day until December 17, 1998. A public hearing on the budget was held on December 18, 1998, at the District Attorney's office. The budget was amended once during 1999.

Budget amounts for the Criminal Justice Grant Fund were based on the available grant budgets. Budget amounts for the Juvenile Diversionary Grant Fund were set equal to actual revenues and expenditures incurred in the fund since the Juvenile Diversion Grant period covers three years, does not have a formal budget, and expenditures cannot exceed total grant revenue.

Appropriations that are not expended lapse at year end.

**ENCUMBRANCES**

Encumbrance accounting is not utilized by the District Attorney.

**CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Under state law, the District Attorney's Office may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under Revised Statute 33:2955, the District Attorney's Office may invest in United States Treasury obligations, United States government agency obligations, time certificates of deposit of state banks organized under the laws of Louisiana, or national banks having their principal offices in the State of Louisiana, mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**FIXED ASSETS**

Fixed Assets are recorded as expenditures at the time purchased, and the related assets are reported in the General Fixed Asset Account Group. No depreciation has been provided on fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated assets are valued at estimated market value. The balance at December 31, 1999 consists of \$2,678,197 of historical cost and \$41,125 of estimated market value. The District Attorney's Office policy is to capitalize fixed assets over \$500.

**COMPENSATED ABSENCES**

The District Attorney's Office has the following policy regarding vacation and sick leave:

Vacation Leave

Employees with one through three years of service accrue vacation days at a rate of 5/6 days per month, or 10 days per year. Vacation days may be carried into the next year as long as the total days carried do not exceed 20. For purposes of computing the carrying over of vacation days, the anniversary date of the employee's hire will be used.

Employees with three through five years of service accrue vacation days at a rate of 1-1/4 days per month or 15 days per year. Vacation days may be carried into the next year as long as the total days carried do not exceed 25.

Employees with five or more years of service accrue vacation days at the rate of 1-2/3 days per month or 20 days per year. Vacation days may be carried into the next year as long as they do not exceed 30.

The District Attorney and/or First Assistant District Attorney may make exceptions to the policy concerning the carrying over of vacation days in circumstances that they deem to be appropriate.

The cost of vacation leave privileges, computed in accordance with the above, is recognized as a current year expenditure in the governmental funds when leave is actually taken or when employees are paid for accrued leave upon termination, while the cost of leave privileges not requiring current resources is recorded in the General Long-Term Obligations Account Group.

Sick Leave

All employees accrue 4/5 days per month for a total of ten days per year. Sick leave may be retained indefinitely and will not be forfeited if not used within any one year. However, sick leave cannot be used toward termination pay.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund and Special Revenue Funds are reported in the General Long-Term Obligations Account Group. Expenditures for principal and interest payments for long-term obligations are recognized in the respective fund when paid.

**USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

**FUND EQUITY**

Reserves of fund equity represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**TOTAL COLUMNS ON STATEMENTS - OVERVIEW**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**COMPARATIVE DATA**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's Office financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**NOTE B**

**ECONOMIC DEPENDENCY**

The District Attorney's Office receives the majority of its revenues from funds provided through the City of New Orleans, the State of Louisiana, and various Federal grants and contracts. If significant budget cuts are made at the Federal, State or local level, the amount of the funds the District Attorney's Office receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the District Attorney's Office will receive in the next fiscal year.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE C**

**FUND DEFICITS**

At December 31, 1999, the Payroll Fund had a deficit in fund balance of \$33,780. During 2000, anticipated excess revenues will be sufficient to remove the deficit.

**NOTE D**

**EXPENDITURES – ACTUAL IN EXCESS OF BUDGET**

The following individual funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1999:

Fund	Total Expenditures		Unfavorable Variance
	Actual	Budget	
Payroll Fund	\$ 4,551,609	\$ 4,452,141	\$ 99,468
Target Cities Grant Fund	190,663	181,000	9,663

In addition to the funds listed above, the Criminal Justice Grant Fund had actual expenditures that exceeded budget. However, this unfavorable variance is due to matching salaries paid through state warrant being fully recognized within the first six months of the respective grant periods.

**NOTE E**

**CASH AND CASH EQUIVALENTS**

At December 31, 1999, the District Attorney's Office had a net cash overdraft totaling \$(49,382), which consist of the following:

Demand Deposits	\$ (120,260)
Interest-Bearing Demand Deposits	68,724
Money Market Accounts	304
Petty Cash	1,850
Total	\$ (49,382)

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of bonds or other interest-bearing securities of the United States, or any agency thereof, owned by the pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the pledging financial institution.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE E**

**CASH AND CASH EQUIVALENTS (Continued)**

Deposit balances as of December 31, 1999 and the related security are as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
Insured (FDIC)	\$ (150,320)	\$ (84,534)	Special Revenue, General
Insured (FDIC)	99,459	100,000	Special Revenue, Agency
Insured (FDIC)	304	304	Special Revenue
Insured (FDIC)	(675)	36,881	General
Uninsured and Uncollateralized	-	72,282	Special Revenue, Agency
Petty Cash	<u>1,850</u>	<u>-</u>	Special Revenue, General
Total Cash	<u>\$ (49,382)</u>	<u>\$ 124,933</u>	

The uninsured and uncollateralized bank balance of \$72,282 is a violation of state law.

**NOTE F**

**CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1999</u>
Automobiles	\$ 826,423	\$ 271,135	\$ 219,818	\$ 877,740
Furniture, Fixtures and Equipment	<u>1,715,392</u>	<u>126,190</u>	<u>-</u>	<u>1,841,582</u>
	<u>\$ 2,541,815</u>	<u>\$ 397,325</u>	<u>\$ 219,818</u>	<u>\$ 2,719,322</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE G**

**PENSION PLANS**

**DISTRICT ATTORNEY'S CLERICAL AND ADMINISTRATIVE EMPLOYEES  
RETIREMENT PLAN AND TRUST**

All employees, after completion of 3 months employment and have attained age 18, are eligible to join the District Attorney's Clerical and Administrative Retirement Plan and Trust (the "Clerical and Administrative Plan"). This plan was established January 1, 1982, and the IRS has made a favorable determination in a letter dated June 10, 1982 based on Section 1.401-1(b)(3) of the Income Tax Regulations. The Clerical and Administrative Plan is a defined contribution thrift plan. The Clerical and Administrative Plan is voluntary and employees who elect to participate are required to contribute 5% of their annual compensation that is matched by the District Attorney's office. Voluntary contributions up to an additional 5% of annual salaries are allowed. No office match is made on the voluntary contributions. Vesting is 100% after three years of service. During 1994, the Clerical and Administrative Plan was amended to allow for the participation of all employees of the District Attorney's Office, including Assistant District Attorneys.

For 1999, the administrator for the Clerical and Administrative Plan was Eric Montz, and the trustee is Bank One. Other than the annual contributions made to the system, and recorded as expenditures, the District Attorney's Office does not guarantee any of the benefits granted by the Clerical and Administrative Plan.

During 1999, mandatory contributions to the plan made by employees amounted to \$79,682. In addition to the mandatory contributions, employees contributed an additional \$6,831 of voluntary contributions to the Clerical and Administrative Plan. The District Attorney's Office contributions allocated for the plan years ended December 31, 1999, 1998 and 1997 amounted to \$35,986, \$50,215 and \$80,708, respectively, of which was \$35,986, \$50,215 and \$77,659 were actual cash contributions to the Clerical and Administrative Plan, with the remainder being forfeitures used to reduce employer contributions.

**DISTRICT ATTORNEY'S RETIREMENT SYSTEM**

The District Attorney and the Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System (DARS). The Louisiana District Attorneys' Retirement System (the "Plan") is multiple-employer, defined benefit pension plan that is administered and controlled by a board of trustees. It provides retirement, disability and death benefits to plan members and beneficiaries. The Louisiana District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by calling 504-947-5551.

Plan members are required to contribute 7% of their annual covered salary. For the Plan's fiscal years of July 1, 1998 through June 30, 1999 and July 1, 1999 through June 30, 2000, there was no requirement for employer contributions to the Plan. The contribution requirements of plan members and the District Attorney's Office are established by the Plan's Board of Trustees. The Plan also receives revenue sharing funds as appropriated by the legislature and Ad Valorem taxes as determined by the Public Retirement Systems' Actuarial Committee up to a maximum of .2% of the Ad Valorem taxes shown to be collected.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE G**

**PENSION PLANS (Continued)**

**DISTRICT ATTORNEY'S RETIREMENT SYSTEM (Continued)**

Member contributions to the Plan are based on their total salary from all sources - salary paid by the State of Louisiana, paid by the parish(es); or any other governing body of a parish or political subdivision of the State of Louisiana, etc.

The District Attorney's Office contributions to the Plan for the years ending December 31, 1999, 1998 and 1997 were \$0, \$6,769 and \$19,487, respectively, equal to the required contributions for each year.

In 1990 substantial changes were made to the DARS. The changes to survivors' benefits are effective for everyone. Other changes are effective by election to be under the new provisions as amended by R.S. 16:1042.1.

Employees can retire providing they meet one of the following criteria:

**RETIREMENT PROVISIONS UNDER R.S. 16:1042 (Old Plan)**

- (1) Accrual Rate 3% per year of service
- (2) Normal Retirement      30 years of service regardless of age  
   23 years of service and age 55  
   18 years of service and age 60  
   10 years of service and age 62
- (3) Early Retirement      *Members are eligible for early retirement at age 60 if they have 10 years of creditable service, or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service receive a retirement benefit reduced 3% for each year of age below 60.*  
  
*Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced by 3% for each year below the age of 62.*

**RETIREMENT PROVISIONS UNDER R.S. 16:1042.1  
AS AMENDED IN 1990 (New Plan)**

- (1) Accrual Rate 3.5% per year of service
- (2) Normal Retirement      30 years of service regardless of age  
   24 years of service and age 55  
   10 years of service and age 60
- (3) Early Retirement      18 years of service and age 55 with benefits reduced 3% for each year received in advance of normal retirement age

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE G**

**PENSION PLANS (Continued)**

**DISTRICT ATTORNEY'S RETIREMENT SYSTEM (Continued)**

Disability Benefits

Disability benefits are awarded to active contributing members with at least ten years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives benefits equal to 3% (3.5% under New Plan) of his final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor Benefits

Upon the death of a member with less than five years of creditable service, his accumulated contributions and interest thereon are paid to his spouse or designated beneficiary. Upon the death of any active, contributing member with more than five years of service or any member with twenty-three years of service who is not retired, reduced benefits are payable to the surviving spouse or designated beneficiary. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest retirement age. If a member has no surviving spouse, the surviving children under age 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

**CITY OF NEW ORLEANS EMPLOYEES' RETIREMENT SYSTEM**

During 1997, clerical and administrative employees of the District Attorney's Office, who were not already receiving benefits from any of the other retirement plans sponsored by the City of New Orleans, became members of the Employees' Retirement System of the City of New Orleans (the "Retirement System"). The City Charter provided that the Retirement Ordinance (Chapter 114 of the Code) continues to govern and control the Retirement System under the management of a board of trustees. The Retirement System is a combination Defined Benefit and Defined Contribution Pension plan established under the laws of the State of Louisiana. The general administration and the responsibility for the proper operation of the Retirement System and for making effective the provisions of the Retirement Ordinance are vested in the five member Board of Trustees of the Retirement System. The Employees' Retirement System of the City of New Orleans issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by calling 504-826-1985.

Retirement System members are required to contribute 4% of their salary in excess of \$1,200 per year. Employer contributions to the Retirement System are based upon the amount necessary to fund normal cost and amortization of past service costs over a period of thirty years beginning July 1, 1974, using the level percentage of payroll method. The contribution requirements of Retirement System members and the District Attorney's Office are established and may be amended by the Retirement System's board of trustees. The District Attorney's Office contributed \$99,574, \$111,433, and \$114,897 to the plan during 1999, 1998, and 1997, respectively. However, the District Attorney's Office does not guarantee any of the benefits granted by the plan.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE G**

**PENSION PLANS (Continued)**

**CITY OF NEW ORLEANS EMPLOYEES' RETIREMENT SYSTEM (Continued)**

Employees with thirty years of service, or who attain age 60 with ten years of service, or age 65, irrespective of length of service are entitled to a retirement allowance. The retirement allowance consists of an annuity, which is the actuarial equivalent of the employee's accumulated contribution, plus an annual pension, which, together with the annuity, provides a total retirement allowance equal to 2% to 4% of average compensation times the number of years of service. The maximum pension may not exceed 100% of average compensation. Pension amounts are reduced for service retirement prior to age 62. Average compensation is defined as average annual earned compensation for the highest thirty-six successive months of service, less \$1,200. Mandatory retirement age is 70.

Disability Benefits

Disability benefits are awarded to active members with 10 or more years of creditable service if a physician nominated by the board certifies that the member is totally incapacitated and that such incapability is likely to be permanent. The member receives an annuity, which is the actuarial equivalent to the employee's accumulated contribution, plus an annual pension, which, together with the annuity, shall be 75% of the service allowance that would have been payable upon service retirement at age 65, had the member continued in service to the age of 65. Such allowance is to be computed on the average compensation, plus the sum \$1,200 provided, however, that the minimum annual retirement allowance will be \$300 per year.

**NOTE H**

**COMPENSATED ABSENCES**

At December 31, 1999, employees of the District Attorney's Office had accumulated and vested \$296,326 of employee leave benefits, which was computed in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences". The entire balance is recorded within the General Long -Term Obligations Account Group.

**NOTE I**

**LEASES**

The District Attorney's Office records equipment under capital leases as an asset and an obligation in the accompanying financial instruments. The amount of capital assets included in the General Fixed Asset Account Group acquired through capital leases totaled \$238,719 at December 31, 1999.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE I**

**LEASES (Continued)**

Minimum future lease payments under capital lease as of December 31, 1999 through the end of the lease are:

<u>December 31,</u>	<u>Amount</u>
2000	\$ 91,956
2001	45,400
2002	<u>11,350</u>
Total Minimum Lease Payments	148,706
Less Interest	<u>9,452</u>
Present Value of Net Minimum Lease Payments	<u>\$ 139,254</u>

The District Attorney's Office is committed under various leases for equipment and office space. These leases are considered for accounting purposes to be operating leases. Future minimum lease payments for the leases follows:

<u>December 31,</u>	<u>Amount</u>
2000	\$ 245,518
2001	245,518
2002	237,279
2003	<u>140,851</u>
	<u>\$ 869,166</u>

**NOTE J**

**CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions during the year:

	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1999</u>
Capital Leases	\$ 104,262	\$ 136,200	\$ 101,208	\$ 139,254
Disallowed Cost	-	106,401	-	106,401
Compensated Absences	<u>285,301</u>	<u>11,025*</u>	<u>-</u>	<u>296,326</u>
	<u>\$ 389,563</u>	<u>\$ 253,626</u>	<u>\$ 101,208</u>	<u>\$ 541,981</u>

\* Net Change

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE J**

**CHANGES IN GENERAL LONG-TERM OBLIGATIONS (Continued)**

In an audit performed on the Child Support Enforcement Division (the "Division") for the three-year period ended June 30, 1997, by the Federal Department of Health and Human Services, it was concluded that a total of \$252,124 of cost had been disallowed. Of this amount, it was determined that the Division was required to reimburse the State's Department of Social Services for the Federal portion of the disallowed cost, which totaled \$166,401. The Division contested the amount of the disallowed cost; however, during 1999, the Division agreed to reimburse the State's Department of Social Services for the entire Federal portion. The reimbursement will be made through a reduction of the Division's monthly reimbursement received for Child Support Services rendered from the State's Department of Social Services. The monthly reimbursement reductions are scheduled to begin in January 2000 and run through July 2004. The amount to be repaid in 2000, \$60,000, has been recognized as a liability of the Title IV-D Fund as of December 31, 1999. In addition, fund balance in the amount of the federal portion to be paid in 2000, \$60,000, has been reserved in the Title IV-D fund.

**NOTE K**

**ON-BEHALF PAYMENTS (STATE WARRANTS)**

The State of Louisiana provides direct payments of salaries to assistant district attorneys, as designated by the District Attorney's Office. These payments, referred to as "state warrants", provide these assistant district attorneys with their base salary. If the District Attorney's Office wishes to pay these assistant district attorneys a salary greater than the amount of the state warrant (currently \$30,000 per year), the additional amount is paid out of the District Attorney's Office Payroll Fund.

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of state warrants paid directly to assistant district attorneys, as well as the related benefits, has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized for the year ended December 31, 1999 and 1998 was \$2,428,410 and \$2,381,429, respectively.

The accompanying financial statements do not include certain expenses of the District Attorney's Office paid out of the funds of the Criminal District Court, or directly by the City of New Orleans. Those expenses are summarized as follows:

- Major upkeep of the building located at 619 South White Street.
- Electric, gas and water consumed in the building.
- Portion of the gasoline used by office automobiles.

GASB No. 24 does not require that the amounts pertaining to these expenses be reflected in the general purpose financial statements.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE L**

**INTERFUND RECEIVABLES/PAYABLES**

The District Attorney's Office has interfund receivables and payables that cancel each other.

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 437,341	\$ 132,743
Agency Funds	3,194	4,612
Special Revenue Funds		
Title IV-D Fund	-	80,819
Payroll Fund	417,740	272,000
Target Cities Grant	129,535	147,610
Juvenile Diversionary Grant	13,029	141,416
Criminal Justice Grant Fund	<u>32,595</u>	<u>254,234</u>
	<u>\$ 1,033,434</u>	<u>\$ 1,033,434</u>

**NOTE M**

**LITIGATION**

The District Attorney's Office is defendant in several lawsuits. In the opinion of legal counsel for the District Attorney's Office, the amount, if any, that would be required to be paid would be immaterial to the financial statements.

**NOTE N**

**CONTINGENT LIABILITY**

In an audit performed on the Child Support Enforcement Division, for the three-year period ended June 30, 1988, by the Federal Department of Health and Human Services, it was concluded that a total amount of \$40,102 of cost had been disallowed. Of this amount, the Division should have to reimburse the State's Department of Social Services for the Federal and State portion that totals \$29,694. No accrual has been made in the financial statements for this amount because the state has agreed not to demand payment at the present time.

**NOTE O**

**RISK OF LOSS**

The District Attorney's Office is exposed to various risks of loss related to damage and destruction of assets, errors and omissions, and injuries to employees. The District Attorney's Office has contracted with various insurers to cover its risk of loss in these areas.

Health insurance for employees of the District Attorney's Office is provided through the health insurance plan of the City of New Orleans. The District Attorney's Office reimburses the City of New Orleans for the cost of health insurance for employees of the District Attorney's Office.

Insurance for the automobiles owned by the District Attorney's Office is provided by the City of New Orleans.

**SPECIAL REVENUE FUNDS**

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS**

December 31, 1999

With Comparative Totals for December 31, 1998

**ASSETS**

	Title IV-D Fund	Payroll Fund	Target Cities Fund	Juvenile Diversionary Fund	Criminal Justice Grant Fund	Totals
						1999
						1998
<b>ASSETS</b>						
Cash and Investments	\$ 850	\$ 304	\$ 13,426	\$ 56,683	\$ -	\$ 71,263
Accounts Receivable	-	-	40,891	142,097	214,598	351,770
Due from Funding Source	5,083	8,280	-	9,396	7,041	4,649
Miscellaneous	-	417,740	129,535	13,029	32,595	718,721
Due from Other Funds	579,524	-	-	-	-	330,508
Due from State of Louisiana						
<b>Total Assets</b>	<b>\$ 585,457</b>	<b>\$ 426,324</b>	<b>\$ 183,852</b>	<b>\$ 221,205</b>	<b>\$ 254,234</b>	<b>\$ 1,671,072</b>

**LIABILITIES AND FUND BALANCE**

<b>LIABILITIES</b>						
Overdrafts	\$ 131,797	\$ 38,257	\$ -	\$ -	\$ -	\$ 170,054
Accounts Payable	23,292	94,687	-	79,789	-	197,768
Salaries Payable	26,425	24,124	-	-	-	50,549
Due to Funding Source	60,000	-	-	-	-	60,000
Payroll Deductions Payable	-	31,036	-	-	-	31,036
Due to Other Funds	80,819	272,000	147,610	141,416	254,234	896,079
Deferred Revenue	-	-	-	-	-	1,561
<b>Total Liabilities</b>	<b>\$ 322,333</b>	<b>\$ 460,104</b>	<b>\$ 147,610</b>	<b>\$ 221,205</b>	<b>\$ 254,234</b>	<b>\$ 1,405,486</b>
<b>FUND BALANCES</b>						
Reserved for Amount Due to Funding Source	60,000	-	-	-	-	60,000
Unreserved, Undesignated	203,124	(33,780)	36,242	-	-	205,586
<b>Total Fund Balances</b>	<b>\$ 263,124</b>	<b>\$ (33,780)</b>	<b>\$ 36,242</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 472,410</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 585,457</b>	<b>\$ 426,324</b>	<b>\$ 183,852</b>	<b>\$ 221,205</b>	<b>\$ 254,234</b>	<b>\$ 1,671,072</b>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**  
**ORLEANS PARISH, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**For The Year Ended December 31, 1999**  
**With Comparative Totals for December 31, 1998**

	Title IV-D Fund	Payroll Fund	Target Cities Fund	Juvenile Diversionary Fund	Criminal Justice Grant Fund	Totals	
						1999	1998
<b>REVENUES</b>							
City of New Orleans							
Administrative Payroll	\$ -	\$ 2,601,616	\$ -	\$ -	\$ -	\$ 2,601,616	\$ 2,751,616
Interest Income	-	2	-	-	-	2	5,349
Expense Reimbursement	2,222,340	-	-	-	-	2,222,340	1,914,480
Incentive Income	-	-	-	-	-	-	380,754
Federal and State Grant Revenue	-	-	116,055	459,102	638,273	1,213,430	838,679
State Warrants	-	2,325,575	-	-	102,835	2,428,410	2,381,429
Drug Testing Fees	-	-	56,331	-	-	56,331	35,214
Program Fees	-	-	34,735	-	-	34,735	37,851
In-Kind Revenue	-	-	-	-	-	-	522
Other	2,290	163,509	-	-	72,455	238,254	164,606
<b>Total Revenues</b>	<b>2,224,630</b>	<b>5,090,702</b>	<b>207,121</b>	<b>459,102</b>	<b>813,563</b>	<b>8,795,118</b>	<b>8,510,500</b>
<b>EXPENDITURES</b>							
Salaries and Related Benefits	1,624,822	4,551,609	117,910	176,381	835,803	7,306,525	7,135,481
Travel and Training	13,306	-	-	3,866	-	17,172	10,150
Materials and Supplies	51,835	-	3,856	-	-	55,691	55,879
Automotive Expenditures	17,078	-	-	-	-	17,078	21,812
Contracted Services	18,350	-	688	225,696	7,812	252,546	94,711
Law Books and Journals	2,652	-	-	-	-	2,652	2,143
Equipment Rental and Maintenance	32,243	-	1,975	-	-	34,218	24,858
Telephone	40,424	-	3,478	-	-	43,902	45,494
Furniture, Fixtures, and Equipment	11,774	-	791	22,536	80,339	115,440	164,416
Capitalized Leases	122,619	-	-	-	-	122,619	-
Witness Expenses	-	-	-	-	24,374	24,374	25,708
Miscellaneous	138,136	-	322	30,623	17,509	186,590	37,007
Insurance and Fidelity Bond	3,780	-	-	-	-	3,780	386.00
Rent/Leases	274,952	-	-	-	-	274,952	271,911
Drug Testing Fees	-	-	61,643	-	-	61,643	40,765
In-Kind Services	-	-	-	-	-	-	522
Filing Fees, Subpoenas, Etc.	2,970	-	-	-	-	2,970	2,802
<b>Total Expenditures</b>	<b>2,354,941</b>	<b>4,551,609</b>	<b>190,663</b>	<b>459,102</b>	<b>965,837</b>	<b>8,522,152</b>	<b>7,934,045</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(130,311)</b>	<b>539,093</b>	<b>16,458</b>	<b>-</b>	<b>(152,274)</b>	<b>272,966</b>	<b>576,455</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Increases in Obligations Under							
Capital Leases	122,619	-	-	-	-	122,619	-
Operating Transfers-Out	-	(754,683)	-	-	-	(754,683)	(772,523)
Operating Transfers-In	-	-	-	-	152,274	152,274	152,112
<b>Total Other Financing Sources (Uses)</b>	<b>122,619</b>	<b>(754,683)</b>	<b>-</b>	<b>-</b>	<b>152,274</b>	<b>(479,790)</b>	<b>(620,411)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>(7,692)</b>	<b>(215,590)</b>	<b>16,458</b>	<b>-</b>	<b>-</b>	<b>(206,824)</b>	<b>(43,956)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>270,816</b>	<b>181,810</b>	<b>19,784</b>	<b>-</b>	<b>-</b>	<b>472,410</b>	<b>516,366</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 263,124</b>	<b>\$ (33,780)</b>	<b>\$ 36,242</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,586</b>	<b>\$ 472,410</b>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**  
**ORLEANS PARISH, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS - SPECIAL REVENUE FUNDS**  
**For The Year Ended December 31, 1999**

	Title IV-D Fund			Payroll Fund		
	Actual	Budget	Variance- Favorable (Unfavorable)	Actual	Budget	Variance- Favorable (Unfavorable)
<b>REVENUES</b>						
City of New Orleans						
Administrative Payroll	\$ -	\$ -	\$ -	\$ 2,601,616	\$ 2,601,616	\$ -
Interest Income	-	-	-	2	-	2
Expense Reimbursement	2,222,340	1,518,883	703,457	-	-	-
Incentive Income	-	681,353	(681,353)	-	-	-
Federal and State Grant Revenue	-	-	-	-	-	-
State Warrants	-	-	-	2,325,575	2,175,225	150,350
Drug Testing Fees	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-
In-Kind Revenue	-	-	-	-	-	-
Other	2,290	12,760	(10,470)	163,509	152,196	11,313
<b>Total Revenues</b>	<b>2,224,630</b>	<b>2,212,996</b>	<b>11,634</b>	<b>5,090,702</b>	<b>4,929,037</b>	<b>161,665</b>
<b>EXPENDITURES</b>						
Salaries and Related Benefits	1,624,822	1,911,366	286,544	4,551,609	4,449,941	(101,668)
Travel and Training	13,306	10,374	(2,932)	-	-	-
Materials and Supplies	51,835	64,408	12,573	-	-	-
Automotive Expenditures	17,078	10,902	(6,176)	-	-	-
Contracted Services	18,350	68,996	50,646	-	-	-
Law Books and Journals	2,652	2,921	269	-	-	-
Equipment Rental and Maintenance	32,243	11,293	(20,950)	-	-	-
Telephone	40,424	32,085	(8,339)	-	-	-
Furniture, Fixtures, and Equipment	11,774	46,350	34,576	-	-	-
Capitalized Leases	122,619	-	(122,619)	-	-	-
Witness Expenses	-	-	-	-	-	-
Miscellaneous	138,136	18,631	(119,505)	-	2,200	2,200
Insurance and Fidelity Bonds	3,780	-	(3,780)	-	-	-
Rent/Leases	274,952	182,607	(92,345)	-	-	-
Drug Testing Fees	-	-	-	-	-	-
In-Kind Services	-	-	-	-	-	-
Filing Fees, Subpoenas, Etc.	2,970	-	(2,970)	-	-	-
<b>Total Expenditures</b>	<b>2,354,941</b>	<b>2,359,933</b>	<b>4,992</b>	<b>4,551,609</b>	<b>4,452,141</b>	<b>(99,468)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(130,311)</b>	<b>(146,937)</b>	<b>16,626</b>	<b>539,093</b>	<b>476,896</b>	<b>62,197</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Increases in Obligations Under						
Capital Leases	122,619	-	122,619	-	-	-
Operating Transfers-Out	-	-	-	(754,683)	(623,558)	(131,125)
Operating Transfers-In	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>122,619</b>	<b>-</b>	<b>122,619</b>	<b>(754,683)</b>	<b>(623,558)</b>	<b>(131,125)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>(7,692)</b>	<b>(146,937)</b>	<b>139,245</b>	<b>(215,590)</b>	<b>(146,662)</b>	<b>(68,928)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>270,816</b>	<b>270,816</b>	<b>-</b>	<b>181,810</b>	<b>181,810</b>	<b>-</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 263,124</b>	<b>\$ 123,879</b>	<b>\$ 139,245</b>	<b>\$ (33,780)</b>	<b>\$ 35,148</b>	<b>\$ (68,928)</b>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS - SPECIAL REVENUE FUNDS  
For The Year Ended December 31, 1999**

	Target Cities			Juvenile Diversionary Fund		
	Actual	Budget	Variance- Favorable (Unfavorable)	Actual	Budget	Variance- Favorable (Unfavorable)
<b>REVENUES</b>						
City of New Orleans						
Administrative Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-	-	-
Expense Reimbursement	-	-	-	-	-	-
Incentive Income	-	-	-	-	-	-
Federal and State Grant Revenue	116,055	121,000	(4,945)	459,102	459,102	-
State Warrants	-	-	-	-	-	-
Drug Testing Fees	56,331	30,000	26,331	-	-	-
Program Fees	34,735	30,000	4,735	-	-	-
In-Kind Revenue	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<u>207,121</u>	<u>181,000</u>	<u>26,121</u>	<u>459,102</u>	<u>459,102</u>	<u>-</u>
<b>EXPENDITURES</b>						
Salaries and Related Benefits	117,910	113,772	(4,138)	176,381	176,381	-
Travel and Training	-	-	-	3,866	3,866	-
Materials and Supplies	3,856	-	(3,856)	-	-	-
Automotive Expenditures	-	-	-	-	-	-
Contracted Services	688	-	(688)	225,696	225,696	-
Law Books and Journals	-	-	-	-	-	-
Equipment Rental and Maintenance	1,975	-	(1,975)	-	-	-
Telephone	3,478	-	(3,478)	-	-	-
Furniture, Fixtures, and Equipment	791	4,000	3,209	22,536	22,536	-
Capitalized Leases	-	-	-	-	-	-
Witness Expenses	-	-	-	-	-	-
Miscellaneous	322	3,228	2,906	30,623	30,623	-
Insurance and Fidelity Bond	-	-	-	-	-	-
Rent/Leases	-	-	-	-	-	-
Drug Testing Fees	61,643	60,000	(1,643)	-	-	-
In-Kind Services	-	-	-	-	-	-
Filing Fees, Subpoenas, Etc.	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>190,663</u>	<u>181,000</u>	<u>(9,663)</u>	<u>459,102</u>	<u>459,102</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>16,458</u>	<u>-</u>	<u>16,458</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Increases in Obligations Under						
Capital Leases	-	-	-	-	-	-
Operating Transfers-Out	-	-	-	-	-	-
Operating Transfers-In	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>16,458</u>	<u>-</u>	<u>16,458</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>19,784</u>	<u>19,784</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 36,242</u>	<u>\$ 19,784</u>	<u>\$ 16,458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**  
**ORLEANS PARISH, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL BY FUNDS - SPECIAL REVENUE FUNDS**  
**For The Year Ended December 31, 1999**

	Criminal Justice Grant Fund			Total Special Revenue		
	Actual	Budget	Variance- Favorable (Unfavorable)	Actual	Budget	Variance- Favorable (Unfavorable)
<b>REVENUES</b>						
City of New Orleans						
Administrative Payroll	\$ -	\$ -	\$ -	\$ 2,601,616	\$ 2,601,616	\$ -
Interest Income	-	-	-	2	-	2
Expense Reimbursement	-	-	-	2,222,340	1,518,883	703,457
Incentive Income	-	-	-	-	681,353	(681,353)
Federal and State Grant Revenue	638,273	617,692	20,581	1,213,430	1,197,794	15,636
State Warrants	102,835	68,873	33,962	2,428,410	2,244,098	184,312
Drug Testing Fees	-	-	-	56,331	30,000	26,331
Program Fees	-	-	-	34,735	30,000	4,735
In-Kind Revenue	-	-	-	-	-	-
Other	72,455	65,412	7,043	238,254	230,368	7,886
<b>Total Revenues</b>	<b>813,563</b>	<b>751,977</b>	<b>61,586</b>	<b>8,795,118</b>	<b>8,534,112</b>	<b>261,006</b>
<b>EXPENDITURES</b>						
Salaries and Related Benefits	835,803	715,334	(120,469)	7,306,525	7,366,794	60,269
Travel and Training	-	-	-	17,172	14,240	(2,932)
Materials and Supplies	-	-	-	55,691	64,408	8,717
Automotive Expenditures	-	-	-	17,078	10,902	(6,176)
Contracted Services	7,812	27,265	19,453	252,546	321,957	69,411
Law Books and Journals	-	-	-	2,652	2,921	269
Equipment Rental and Maintenance	-	-	-	34,218	11,293	(22,925)
Telephone	-	-	-	43,902	32,085	(11,817)
Furniture, Fixtures, and Equipment	80,339	31,480	(48,859)	115,440	104,366	(11,074)
Capitalized Leases	-	-	-	122,619	-	(122,619)
Witness Expenses	24,374	12,374	(12,000)	24,374	12,374	(12,000)
Miscellaneous	17,509	35,538	18,029	186,590	90,220	(96,370)
Insurance and Fidelity Bond	-	-	-	3,780	-	(3,780)
Rent/Leases	-	-	-	274,952	182,607	(92,345)
Drug Testing Fees	-	-	-	61,643	60,000	(1,643)
In-Kind Services	-	-	-	-	-	-
Filing Fees, Subpoenas, Etc.	-	-	-	2,970	-	(2,970)
<b>Total Expenditures</b>	<b>965,837</b>	<b>821,991</b>	<b>(143,846)</b>	<b>8,522,152</b>	<b>8,274,167</b>	<b>(247,985)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(152,274)</b>	<b>(70,014)</b>	<b>(82,260)</b>	<b>272,966</b>	<b>259,945</b>	<b>13,021</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Increases in Obligations Under						
Capital Leases	-	-	-	122,619	-	122,619
Operating Transfers-Out	-	-	-	(754,683)	(623,558)	(131,125)
Operating Transfers-In	152,274	70,014	82,260	152,274	70,014	82,260
<b>Total Other Financing Sources (Uses)</b>	<b>152,274</b>	<b>70,014</b>	<b>82,260</b>	<b>(479,790)</b>	<b>(553,544)</b>	<b>73,754</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(206,824)</b>	<b>(293,599)</b>	<b>86,775</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>472,410</b>	<b>472,410</b>	<b>-</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,586</b>	<b>\$ 178,811</b>	<b>\$ 86,775</b>

**AGENCY FUNDS**

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
COMBINING BALANCE SHEET  
AGENCY FUNDS  
December 31, 1999**

**With Comparative Totals for December 31, 1998**

	<u>Bond Forfeitures Fund</u>	<u>Assets Forfeitures Fund</u>	<u>Totals December 31,</u>	
			<u>1999</u>	<u>1998</u>
<b>ASSETS</b>				
Cash	\$ 20,128	\$ 22,648	\$ 42,776	\$ 38,343
Due from Criminal District Court	3,193	-	3,193	3,157
Due from General Fund	<u>3,194</u>	<u>-</u>	<u>3,194</u>	<u>3,158</u>
Total Assets	<u>\$ 26,515</u>	<u>\$ 22,648</u>	<u>\$ 49,163</u>	<u>\$ 44,658</u>
 <b>LIABILITIES</b>				
Due to General Fund	\$ -	\$ 4,612	\$ 4,612	\$ 4,612
Bonds Held for Future Disposition	26,515	-	26,515	23,015
Asset Forfeitures Held for Future Disposition	<u>-</u>	<u>18,036</u>	<u>18,036</u>	<u>17,031</u>
Total Liabilities	<u>\$ 26,515</u>	<u>\$ 22,648</u>	<u>\$ 49,163</u>	<u>\$ 44,658</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 1999**

	January 1, 1999	Additions	Deductions	December 31, 1999
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>BOND FORFEITURE</b>				
<b>Assets</b>				
Cash	\$ 16,700	\$ 166,311	\$ 162,883	\$ 20,128
Due from Criminal District Court	3,157	36	-	3,193
Due from General Fund	<u>3,158</u>	<u>36</u>	<u>-</u>	<u>3,194</u>
Total Assets	<u>\$ 23,015</u>	<u>\$ 166,383</u>	<u>\$ 162,883</u>	<u>\$ 26,515</u>
<b>Liabilities</b>				
Bonds Held for Future Disposition	<u>\$ 23,015</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 26,515</u>
Total Liabilities	<u>\$ 23,015</u>	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 26,515</u>
<b>ASSET FORFEITURE</b>				
<b>Assets</b>				
Cash	\$ 21,643	\$ 309,448	\$ 308,443	\$ 22,648
Due from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 21,643</u>	<u>\$ 309,448</u>	<u>\$ 308,443</u>	<u>\$ 22,648</u>
<b>Liabilities</b>				
Due to General Fund	\$ 4,612	\$ -	\$ -	\$ 4,612
Asset Forfeitures Held for Future Disposition	<u>17,031</u>	<u>308,443</u>	<u>309,448</u>	<u>18,036</u>
Total Liabilities	<u>\$ 21,643</u>	<u>\$ 308,443</u>	<u>\$ 309,448</u>	<u>\$ 22,648</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ALL AGENCY FUNDS  
For The Year Ended December 31, 1999**

	<u>January 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 1999</u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash	\$ 38,343	\$ 475,759	\$ 471,326	\$ 42,776
Due from Criminal District Court	3,157	36	-	3,193
Due from General Fund	<u>3,158</u>	<u>36</u>	<u>-</u>	<u>3,194</u>
 Total Assets	 <u>\$ 44,658</u>	 <u>\$ 475,831</u>	 <u>\$ 471,326</u>	 <u>\$ 49,163</u>
 <b>Liabilities</b>				
Due to General Fund	\$ 4,612	\$ -	\$ -	\$ 4,612
Bonds Held for Future Disposition	23,015	-	3,500	26,515
Asset Forfeitures Held for Future Disposition	<u>17,031</u>	<u>308,443</u>	<u>309,448</u>	<u>18,036</u>
 Total Liabilities	 <u>\$ 44,658</u>	 <u>\$ 308,443</u>	 <u>\$ 312,948</u>	 <u>\$ 49,163</u>

**FEDERAL FINANCIAL ASSISTANCE SECTION**

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 1999

PROGRAM TITLE	CFDA #	Agency or Pass-Through Number	Grant Period	Total Grant Award	Revenue Recognized	Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
Passed through the Louisiana Department of Social Services: Child Support Enforcement (Title IV-D)	93.563	355	7/1/98 - 6/30/99	1,573,829	742,141	742,141
Child Support Enforcement (Title IV-D)	93.563	355	7/1/99 - 6/30/00	1,716,682	724,603	724,603
Passed through the Louisiana Department of Health and Hospitals Cooperative Agreements for Drug Abuse Treatment Improvement Projects in Target Cities Grant	93.196	351	7/1/99 - 6/30/00	121,000	116,055	116,055
Passed through the Directorate of Contracting Consolidated Knowledge Development and Application Program - Juvenile Diversionary Program	93.230	DABT63-98-1-0013	11/25/98 - 8/25/01	1,595,546	420,043	420,043
<b>U.S. OFFICE OF NATIONAL DRUG CONTROL POLICY</b>						
Passed through the Gulf Coast High Intensity Drug Trafficking Area		19PGCP544	1/1/99 - 12/31/99	25,000	25,000	25,000
<b>U.S. DEPARTMENT OF JUSTICE</b>						
Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice: Drug Control and Systems Improvement - Formula Grant Juvenile Court Delay Reduction Subgrant No. 98-B9-B.10-0019	16.579	N/A	8/1/98 - 6/30/99	32,000	15,495	15,495
Drug Control and Systems Improvement - Formula Grant Criminal District Court Delay Reduction Subgrant No. 98-B9-B.10-0018	16.579	N/A	7/1/98 - 6/30/99	73,000	35,877	35,877
Drug Control and Systems Improvement - Formula Grant District Attorney's Information Systems Grant Subgrant No. 98-B9-B.15-0020 Subgrant No. B99-9-008	16.579	N/A	5/1/98 - 4/30/99	35,000	11,599	11,599
	16.579	N/A	5/1/99 - 4/30/00	35,000	31,114	31,114

DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
 ORLEANS PARISH, LOUISIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For The Year Ended December 31, 1999

PROGRAM TITLE	CFDA #	Agency or Pass-Through Number	Grant Period	Total Grant Award	Revenue Recognized	Expenditures
Drug Control and Systems Improvement - Formula Grant District Attorney's Witness Assistance Program Subgrant No. 98-B9-B.14-0080	16.579	N/A	10/1/98 - 9/30/99	68,000	52,131	52,131
Subgrant No. B99-9-009	16.579	N/A	10/1/99 - 9/30/00	68,000	14,363	14,363
Drug Control and Systems Improvement - Formula Grant Violent Offenders Strike Force Subgrant No. 98-B9-B.24-0047	16.579	N/A	5/1/98 - 4/30/99	200,000	44,190	44,190
Drug Control and Systems Improvement - Formula Grant Targeted Gang Offenders Subgrant No. B99-9-007	16.579	N/A	5/1/99 - 4/30/00	200,000	164,002	164,002
Crime Victim Assistance - Victim Advocate Program Subgrant No. 98-C9-V.2-0311	16.575	N/A	10/1/98 - 9/30/99	41,164	30,260	30,260
Subgrant No. C98-9-013	16.575	N/A	10/1/99 - 9/30/00	40,000	7,345	7,345
Crime Victim Assistance - Short-Term Victim Relief Subgrant No. 97-C9-V.4-0378	16.575	N/A	6/1/98 - 5/31/99	27,000	1,625	1,625
Violence Against Women Formula Grant Anti-Stalking Program Subgrant No. 97-M9-M.06-0445	16.588	N/A	1/1/99 - 11/30/99	132,208	113,077	113,077
Subgrant No. M98-9-001	16.588	N/A	12/01/99 - 2/28/00	134,722	10,719	10,719
Passed Through the City of New Orleans Local Law Enforcement Block Grant	16.592	N/A	7/1/99 - 9/30/00	200,000	106,476	106,476
Passed Through the Office of Justice Programs Use and Evaluation of Hair Analysis and Ion Mobility		N/A	1/1/99 - 9/30/01	182,362	39,059	39,059
				<u>\$ 6,500,513</u>	<u>\$ 2,705,174</u>	<u>\$ 2,705,174</u>

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
ORLEANS PARISH, LOUISIANA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 1999**

**NOTE A**

**BASIS OF PRESENTATION**

The accompanying schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting. Grant revenues are recorded, for financial reporting purposes, when the District Attorney's Office has met the cost reimbursement or funding requirements for the respective grants.

**NOTE B**

**OTHER MATTERS**

The Federal Financial Assistance pertaining to the Title IV-D Fund is included in "Expense Reimbursement" in the financial statements. All other Federal Financial Assistance is included in "Federal and State Grant Revenue" in the financial statements. A reconciliation of the amount of Federal Financial Assistance recognized in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances to the Schedule of Federal Financial Assistance follows:

Federal Portion of Expense Reimbursement Reported	\$ 1,466,744
Total Federal and State Grant Revenue Reported	1,238,430
Less: Amount of State Grant Revenue Recognized	<u>          -</u>
Total Federal Financial Assistance Reported	<u><u>\$ 2,705,174</u></u>

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Harry F. Connick  
District Attorney of the Orleans Judicial District

We have audited the general purpose financial statements of **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

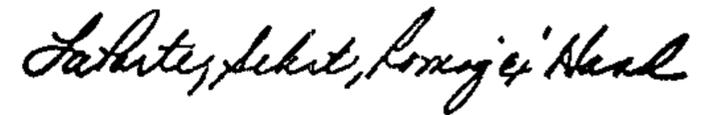
Compliance

As part of obtaining reasonable assurance about whether the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 99-1. We also noted certain immaterial instances of noncompliance that we have reported to management of the District Attorney's Office in a separate letter dated June 2, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit we considered the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

This report is intended for the information of management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



A Professional Accounting Corporation

June 2, 2000

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Harry F. Connick  
District Attorney of the Orleans Judicial District

Compliance

We have audited the compliance of the District Attorney's Office with the types of compliance requirements described in the *United States Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The District Attorney's Office major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney's Office management. Our responsibility is to express an opinion on the District Attorney's Office compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's Office compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on District Attorney's Office compliance with those requirements.

In our opinion, the District Attorney's Office complied, in all material respects, with the requirements referred to above that are applicable to its each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of District Attorney's Office is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered District Attorney's Office internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



A Professional Accounting Corporation

June 2, 2000

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COST  
For The Year Ended December 31, 1999**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of the District Attorney of the Orleans Judicial District.
2. No reportable conditions relating to the audit of general purpose the financial statements of the District Attorney of the Orleans Judicial District were disclosed.
3. One instance of noncompliance material to the financial statements of the District Attorney of the Orleans Judicial District was disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs were reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the District Attorney of the Orleans Judicial District expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the District Attorney of the Orleans Judicial District are reported in Part C. of this Schedule.
7. The programs tested as major programs included:

<u>PROGRAM</u>	<u>DISTRICT ATTORNEY TITLE</u>	<u>CFDA No.</u>
Title IV-D	Child Support Enforcement	93.563
Juvenile Diversionary Program	Juvenile Diversion	93.230

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The District Attorney of the Orleans Judicial District was not determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**NONCOMPLIANCE**

**99-1 Collateral for Bank Deposits**

*Condition and Criteria:* The deposits held at one local financial institution were not sufficiently collateralized as of December 31, 1999 in accordance with Louisiana Revised Statute 39:1221.

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COST (Continued)  
For The Year Ended December 31, 1999**

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)**

NONCOMPLIANCE

99-1 Collateral for Bank Deposits (Continued)

*Effect:* Those deposits in excess of the FDIC insurance coverage are subject to loss if the financial institution were to fail.

*Cause:* Accounts with the local financial institution were opened during 1999. Management expected that the financial institution would provide the required collateral.

*Auditor's Recommendation:* The financial institution should be notified immediately of the requirement pledge collateral for those deposits in excess of FDIC insurance coverage. In addition, the District Attorney's Office should obtain monthly pledge collateral reports from the institution to verify the existence and sufficiency of collateral.

*Management's Response:* The District Attorney's Office agrees with the recommendation. The local financial institution has been contacted as to the requirement for collateral.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS  
AUDIT**

None Noted

**DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT  
SCHEDULE OF PRIOR AUDIT FINDINGS  
For The Year Ended December 31, 1999**

**CHILD SUPPORT ENFORCEMENT DIVISION**

**Finding 98-1 and 98-2**

*Condition:* Both findings pertained to the Child Support Enforcement Division's noncompliance with State Bid Laws.

*Recommendation:* It was recommended that all purchases of materials and supplies should be carefully evaluated by management to determine whether compliance with the State Bid Laws is required.

*Current Status:* This recommendation was adopted in 1999 and no similar findings were noted for the 1999 audit.



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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The Honorable Harry F. Connick  
**DISTRICT ATTORNEY OF THE  
ORLEANS JUDICIAL DISTRICT**  
Orleans Parish, Louisiana

In planning and performing our audit of the financial statements of **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT** for the year ended December 31, 1999, we considered its internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control over financial reporting. In addition, we performed tests of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**'s compliance with laws, regulations, contracts and grants.

During our audit, we noted an immaterial instance of noncompliance with laws and regulations. Our finding is as follows:

## **COMPLIANCE WITH BUDGET LAWS**

### *Budget Amendments*

Per Revised Statute 39:1309, when there has been a change in operations upon which the original adopted budget was developed, a budget amendment reflecting that change should be adopted and published in the government's official journal. During the Year ending December 31, 1999, the budget was amended but not published in the District Attorney's Offices official journal.

In the future, management should publish all budget amendments in the District Attorney's Office official journal.

This report is intended solely for the information and use of the management of the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**.

We appreciate the confidence you have placed in us by allowing us to serve the **DISTRICT ATTORNEY OF THE ORLEANS JUDICIAL DISTRICT**. If we can assist you in any way with the above finding, please do not hesitate to contact us.

*Sabate, Sekut, Romo & Nard*

A Professional Accounting Corporation

June 2, 2000



Harry F. Connick  
District Attorney of New Orleans  
State of Louisiana

TIMOTHY J. McELROY  
FIRST ASSISTANT DISTRICT ATTORNEY

619 SOUTH WHITE STREET  
NEW ORLEANS, LOUISIANA 70119  
504/822-2414  
[www.noda.new-orleans.la.us](http://www.noda.new-orleans.la.us)

**CORRECTIVE ACTION PLAN**

The District Attorney's Office of the Orleans Judicial District respectfully submits the following corrective action plan for the year ended December 31, 1999. The findings from the schedule of findings and questioned costs as well as from the auditor's separate letter dated June 2, 2000 are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS – REPORT ON COMPLIANCE IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS***

99-1 Collateral for Bank Deposits

**Description of Finding:** Deposits Held at one local financial institution were not sufficiently collateralized.

**Corrective Action Planned:** The financial institution will be notified immediately of the requirement to pledge collateral for those deposits in excess of the FDIC insurance coverage. In addition, the District Attorney's Office will request monthly pledge collateral reports from the institution to verify the existence and sufficiency of collateral.

**Contact Person:** Eric Montz

**Anticipated Completion Date:** Corrective action will be implemented immediately.

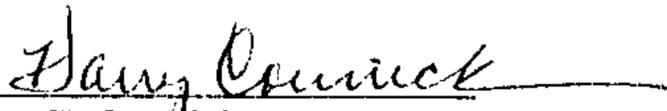
**OTHER MATTERS REPORTED IN A SEPARATE LETTER**

**Description of Finding:** The District Attorney's Office did not comply with Revised Statute 39:1310(A), such that budget amendments were not published in District Attorney's Office official journal.

**Corrective Action Planned:** Management will publish all future budget amendments in the District Attorney's Office official journal.

**Contact Person:** Eric Montz

**Anticipated Completion Date:** Corrective action will be implemented immediately.

  
Harry F. Conrick  
District Attorney of the  
Orleans Judicial District